

Exhibit 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 232: EXHIBIT 1 - VALUED DERIVATIVES CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	SOLA LTD. ATTN: JOSEPH LONETTO, ESQ. 430 PARK AVENUE, 12TH FLOOR NEW YORK, NY 10022	24531	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$47,952,550.11	Lehman Brothers Special Financing Inc.	Unsecured	\$33,600,000.00
2	SOLA LTD. ATTN: JOSEPH LONETTO, ESQ. 430 PARK AVENUE, 12TH FLOOR NEW YORK, NY 10022	24535	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$47,952,550.11	Lehman Brothers Holdings Inc.	Unsecured	\$33,600,000.00
TOTAL						\$95,905,100.22	TOTAL		\$67,200,000.00